

## **§ 367.4573**

all such cost accumulated and billed to customers. Amounts billed to associate companies must be included in this account. This account must not include any compensation for use of equity capital or inter-company interest on indebtedness.

### **§ 367.4573 Account 457.3, Compensation for use of capital—associate companies.**

This account must include only the portion of compensation for use of equity capital and inter-company interest on indebtedness before income taxes that is properly allocable to services rendered to each associate company.

### **§ 367.4580 Account 458, Services rendered to non-associate companies.**

This account must include amounts billed for services rendered to non-associate companies (*See* accounts 458.1 through 458.4 (§§ 367.4581 through 367.4584)).

### **§ 367.4581 Account 458.1, Direct costs charged to non-associate companies.**

This account must include those direct costs that can be identified through a cost allocation system as being applicable to services performed for non-associate companies. This account must not include any compensation for use of equity capital or interest on indebtedness.

### **§ 367.4582 Account 458.2, Indirect costs charged to non-associate companies.**

This account must include recovery of those indirect costs of services performed for non-associate companies that cannot be specifically assigned and therefore must be allocated. This account must not include any compensation for use of equity capital or inter-company interest on indebtedness.

### **§ 367.4583 Account 458.3, Compensation for use of capital—Non-associate companies.**

This account must include only the portion of compensation for use of equity capital and inter-company interest on indebtedness before income taxes that is properly allocable to serv-

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ices rendered to non-associate utility companies. A statement to support the basis for the compensation and how it was calculated must be attached to a separate journal entry, ledger system, or memorandum file.

### **§ 367.4584 Account 458.4, Excess or deficiency on servicing non-associate utility companies.**

This account must include the amount by which the aggregate price received for services rendered to non-associate utility companies differs from the sum of the total direct and indirect costs and compensation for use of capital which are properly allocable to such services (*See* accounts 458.1 through 458.3 (§§ 367.4581 through 367.4583) and General Instructions in § 367.23).

## **Subpart K—Operation and Maintenance Expense Chart of Accounts**

### **§ 367.5000 Accounts 500–598, Electric operation and maintenance accounts.**

Service companies must use accounts 500 through 598 in part 101 of this chapter.

### **§ 367.8000 Accounts 800–894, Gas operation and maintenance accounts.**

Service companies must use accounts 800 through 894 in part 201 of this chapter.

### **§ 367.9010 Account 901, Supervision.**

This account must include the cost of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities. Direct supervision of a specific activity must be charged to account 902, Meter reading expenses (§ 367.9020), or account 903, Customer records and collection expenses (§ 367.9030), as appropriate (*See* Operating Expense Instructions in § 367.80).

### **§ 367.9020 Account 902, Meter reading expenses.**

(a) This account must include the cost of labor, materials used and expenses incurred in reading customer meters, and determining consumption